

WORK OPPORTUNITY TAX CREDIT & WELFARE TO WORK

GUIDE FOR EMPLOYERS

Business Benefits

The maximum federal tax credit is as follows:

- \$2,400 for at least 400 work hours
- \$1,500 for at least 120 work hours

When filing, use IRS Forms 5884 (Work Opportunity Credit) or Form 8861 (Welfare to Work), as appropriate.

Does prospective Employee have
Conditional Certification?
(Completed IRS Form 8850 & ETA Form 9062)

NO

YES

On or before the day the job offer is made.
Complete IRS Form **8850** and ETA Form **9061**
(If Form **9061** indicates that applicant is a
TAFDC or Food Stamp recipient, also fill
COMM Form **2099**)

Complete IRS Form **8850** and ETA
Form **9062**

Before or not later than 21 days after employee's start date
Mail IRS Form **8850**, and ETA Form **9061** with all
documentation. (Documentation is needed for all
categories other than TAFDC or food stamp recipients.)
Mail COMM Form **2099**, if applicable.

Before or not later than 21 days after employee's
start date
Mail IRS Form **8850** & ETA Form **9062** (Hold all
documentation)

MAIL TO:

Division of Employment & Training
WOTC UNIT - First Floor
19 Staniford Street
Boston, MA 02114

General Assistance: (617) 626-5353